

Despite funding increases of more than 52 percent over the past 2 years, the INS has not adequately handled naturalization or enforcement. There are approximately 1.4 million people waiting for the INS to process their naturalization applications, and this backlog, unfortunately, is expected to increase. This situation is unacceptable. It is the duty of our Nation to provide timely service to those seeking admission under the legal immigration system.

Our efforts to control the border are also falling short of expectations by the American people. By recent INS estimates, there are more than 5 million illegal immigrants living in the United States. It is the duty of our Nation to effectively control illegal immigration and drug trafficking in order to provide safety and security to the American people.

Increasingly the physical presence of Border Patrol agents on the Southwest border to deter illegal crossings has been an integral part of our border control strategy, but there is much more to be done. In addition to placing agents in the field, we must ensure that they are properly equipped to control our borders. It should not be acceptable to have drug smugglers and alien smugglers taking shots at our agents on the border. It should not be acceptable to ask our agents to make do with what resources are available rather than with the resources that they need to do their jobs. We owe it to these officers to provide them the tools that they need to protect our borders and keep our communities safe.

Last year alone, there were more than 1.5 million apprehensions of illegal aliens attempting to enter the United States along the Southwest border. As if this is not enough, Border Patrol agents are playing a major and integral part in our Nation's drug control strategy. Drug traffickers attempting to supply the drugs to feed America's \$50 billion a year drug habit have become increasingly dangerous and sophisticated.

The men and women of the U.S. Border Patrol are outmanned and outgunned. The INS, with its mission overload, is forced to fund programs depending on the priority of the moment despite an unprecedented increase in resources. These priorities vary from border control, interior enforcement, or naturalization. It is time to correct this.

We cannot expect our Border Patrol agents to effectively combat illegal immigration and drug trafficking without providing them the means to do so. This newly created agency will be enforcement-oriented and will dedicate the necessary resources to control our borders and protect the lives of our Border Patrol agents.

This legislation will also allow the INS to focus its attention and resources on naturalization and adjudication by relieving them of their enforcement duties. The deficiencies inherent

in our immigration system will finally be addressed. We must place a priority on controlling our borders and properly serving those seeking admission to our Nation legally. It is time to protect those who serve us every day on the border and throughout our Nation.

OVERHAUL THE IRS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997 the gentleman from Florida [Mr. STEARNS] is recognized during morning hour debates for 5 minutes.

Mr. STEARNS. Mr. Speaker, I rise today to discuss the imperative need for tax reform. It is not simply that Americans pay too much taxes, it is that the entire U.S. tax system is too complex, too bureaucratic, and too unfair.

When the income tax was first enacted 84 years ago, there was one page of instructions coupled with a one-page form. Today, there are 480 IRS tax forms and 17,000 pages of IRS laws and regulations. Even the instructions alone for the 1040 EZ form are 28 pages long, and 293,760 trees must be cut down each year just to supply the 8 billion pages of paper needed for filing the country's income taxes.

The complexity of the system requires 136,000 employees at the IRS and elsewhere in the Government to administer the laws, costing the American taxpayers \$13.7 billion to enforce and oversee the Code. So while tax reduction is a very important, much-needed step forward, we must not forget that it is a first step in many that must be taken. We should continue to work to reduce the tax burden, but we also must simplify the Tax Code.

To address the latter, Congress has an obligation to pursue tax fairness, yes, and simplification for all Americans, whether that be a flat tax, a national sales tax, a graduated tax, or even a value-added tax. Each has its merits, and certainly all are better than the current flawed system. It is essential that any overhaul ostensibly based on fairness must be just that: fair to everyone. Otherwise, we have not bettered the system, we have only exacerbated the already existing problem.

Furthermore, and most importantly, the IRS itself is in dire need of reform. It is the exemplification of all that is wrong with our overly complex and burdensome Tax Code.

In a recent survey, American taxpayers rated the IRS last in customer satisfaction among 200 private companies, local government agencies, even the U.S. Postal Service. Furthermore, the GAO reports that the IRS has been unable to accurately balance its own books for the last 4 years, reporting that in 1992 the IRS could not even account for 64 percent of its own budget. After spending \$4 billion, the IRS acknowledged that its Tax Systems Modernization Computer Program still has not produced a working system. As a

result, the IRS clerks continue to type away at a computer set up 30 years ago with an error rate of 22 percent.

It should be obvious to everyone that the entire U.S. tax system is in desperate need of reform. Taxes are too high. The Tax Code is too complex and burdensome, and the IRS itself is a bureaucratic mess.

Congress has an obligation to act, an obligation to reform the burdensome and monstrous Tax Code. We should seize this opportunity now. We should work to affect positive changes in our Nation's revenue collection agency, work toward simplifying our overly complex Tax Code, and work to bring some sanity to the incomprehensible Tax Code.

The unfair and oppressive tax system of today is not unlike the system that gave rise to the American Revolution in 1776. We have, as I mentioned, an overly complicated system exemplified by an immense and impersonal Government bureaucracy.

Mr. Speaker, America deserves better. Americans deserve fairness. They deserve further tax relief; they deserve tax simplification, and they deserve a new, less intrusive and less burdensome IRS. We cannot just fix the system today, we must replace it.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until 10 a.m.

Accordingly (at 9 o'clock and 24 minutes a.m.), the House stood in recess until 10 a.m.

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AFTER RECESS

The recess having expired, the House was called to order by the Speaker at 10 a.m.

The Chaplain, Rev. James David Ford, D.D., offered the following prayer:

Of all the gifts that we treasure in our hearts, O God, we are especially grateful for the gift of truth and we pray that we will cherish that gift with the unique respect and honor that is most fitting and appropriate. May we so use our thoughts and words in ways that truly reflect the right exchange of ideas between people and may every person, on every side of discourse or argument, use the wisdom and noble judgment that befits Your good creation. And may the words we say with our lips, be believed in our hearts, and all that we practice in our hearts, may we see lived out in our daily lives. In Your name we pray. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.